

Article - Business Regulation

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§6–407.

(a) A charitable organization that collects less than \$25,000 in charitable contributions from the public in a year need not pay an annual fee, except that, if the charitable organization uses a professional solicitor, it shall pay an annual fee of \$50.

(b) (1) Each charitable organization that submits a separate registration statement and collects at least \$25,000 in charitable contributions from the public in a year shall pay an annual fee based on the charitable contributions collected.

(2) The annual fee shall be:

(i) \$50, if charitable contributions from the public are at least \$25,000 but less than \$50,001;

(ii) \$75, if charitable contributions from the public are at least \$50,001 but less than \$75,001;

(iii) \$100, if charitable contributions from the public are at least \$75,001 but less than \$100,001;

(iv) \$200, if charitable contributions from the public are at least \$100,001 but less than \$500,001; and

(v) \$300, if charitable contributions from the public are at least \$500,001.

(c) (1) An organization failing to file an annual report either by the end of the 6-month period after the end of the charitable organization's fiscal year or within any period of extension granted shall pay, in addition to the annual fee, \$25 for each month or part thereof after the date on which the annual report was due to be filed or after the period of extension granted for such filing.

(2) The late fee shall be assessed 60 days after:

(i) the end of the 6th month after the end of the fiscal year; or

(ii) the period of extension.

(3) Failure to remit an assessed late fee is a violation of this title.

(d) The following revenues shall be distributed to the Charitable Enforcement Fund under Subtitle 2A of this title, to be used only to support the actions of the Secretary of State and the Attorney General in carrying out the duties of the Secretary of State and the Attorney General under this title and Title 6.5 of this article:

(1) \$100 of the annual fee paid by each charitable organization under subsection (b)(2)(v) of this section; and

(2) the late fees collected under subsection (c) of this section.

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